

**DEPARTMENT OF STATE REVENUE  
LETTER OF FINDINGS NUMBER: 93-0925 CS  
Controlled Substance Excise Tax  
For The Tax Period: 1993**

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**ISSUE**

**Controlled Substance Excise Tax - Possession**

**Authority:** IC 6-7-3-5

The taxpayer protests assessment of controlled substance excise tax.

**STATEMENT OF FACTS**

The Department issued the taxpayer a Controlled Substance Excise Tax (CSET) assessment on November 1, 1993. Taxpayer filed a protest of the CSET assessment via counsel on November 24, 1993. Taxpayer's listed counsel was contacted to schedule a hearing. Taxpayer's counsel asserted that he no longer represents the taxpayer. Subsequent attempts to contact the taxpayer were made. A hearing was scheduled for taxpayer to address his protest. Taxpayer failed to appear. Another hearing was scheduled for taxpayer for which he failed to appear. Using the best information available, efforts were made to contact taxpayer and taxpayer failed to respond. This determination is made based on the original protest filed with the Department.

**DISCUSSION**

Indiana Code 6-7-3-5 states:

The controlled substance excise tax is imposed on controlled substances that are:

- (1) delivered,
- (2) possessed; or
- (3) manufactured;

in Indiana in violation of IC 35-48-4 or 21 U.S.C. 841 through 21 U.S.C. 852.

Taxpayer must prove by a preponderance of the evidence that he neither possessed, nor delivered, nor manufactured the marijuana upon which controlled substance excise tax was imposed. Without evidence to rebut the presumption that he is liable for the tax, based on the information in the file, the Department finds that taxpayer is responsible for the CSET assessment.

### **FINDING**

The taxpayer's protest is denied.